

# ***San Bernardino County State of California***

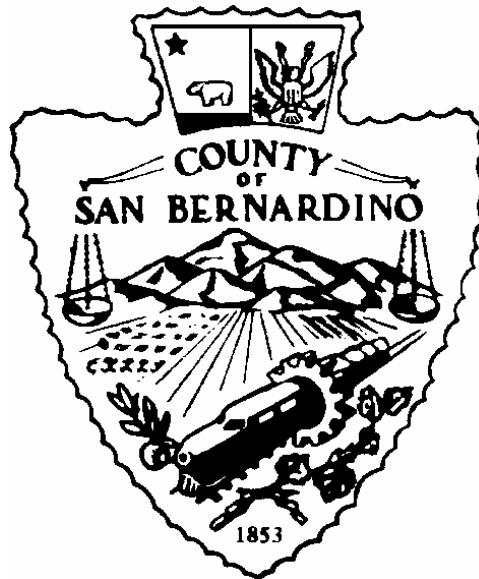
## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**



***For the Year Ended June 30, 2005  
Larry Walker, Auditor/Controller-Recorder***

# **COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 2005**

**COUNTY OF SAN BERNARDINO  
STATE OF CALIFORNIA  
1853**



Supervisor Bill Postmus, Chairman.....First District  
Supervisor Paul Biane, Vice Chair ..... Second District  
Supervisor Dennis Hansberger .....Third District  
Supervisor Gary Ovitt ..... Fourth District  
Supervisor Josie Gonzales .....Fifth District

**Mark Uffer –County Administrative Officer**

*Prepared by the Office of the Auditor/Controller-Recorder  
Larry Walker, Auditor/Controller-Recorder*

**COUNTY OF SAN BERNARDINO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
JUNE 30, 2005**

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# Introductory Section

San Bernardino ©

Rialto

Fontana

Southwest Little League Park

Bloomington

Red Park

Colton

# AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

**AUDITOR/CONTROLLER** • 222 West Hospitality Lane, Fourth Floor  
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830

**RECORDER • COUNTY CLERK** • 222 West Hospitality Lane, First Floor  
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**LARRY WALKER**

Auditor/Controller-Recorder  
County Clerk

**ELIZABETH A. STARBUCK**

Assistant Auditor/Controller-Recorder  
Assistant County Clerk

November 10, 2005

**THE HONORABLE BOARD OF SUPERVISORS  
COUNTY OF SAN BERNARDINO  
County Government Center  
385 North Arrowhead Avenue  
San Bernardino, CA 92415-0110**

Honorable Board Members:

The Comprehensive Annual Financial Report of the County of San Bernardino for the fiscal year ended June 30, 2005 is submitted herewith in compliance with Section 25253 of the Government Code of the State of California and Article V, Section 8 of the Charter of the County of San Bernardino.

The accompanying Basic Financial Statements were prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and that all disclosures necessary to enable the reader to gain a full understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections:

- The Introductory Section includes this transmittal letter, the County's organizational chart, and a list of principal County officials.
- The Financial Section includes the independent auditor's report, Management's Discussion and Analysis (MD&A), the basic financial statements and notes, and supplemental statements and schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles. The County's MD&A can be found immediately following the report of the independent auditors.
- The Statistical Section includes selected financial and demographic information of the County, generally on a multi-year basis, and is unaudited.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Information related to this single audit, including the schedule of expenditures of federal awards, schedule of findings and questioned costs, and the independent auditor's report on compliance and internal control, are published separately from this report.



## **THE REPORTING ENTITY AND ITS SERVICES**

The County of San Bernardino, located in Southern California, was established by an act of the State Legislature on April 26, 1853, forming the County from the eastern part of Los Angeles County. The County is a charter law county divided into five supervisorial districts on the basis of population. The County encompasses an area of over 20,164 square miles and includes twenty-four incorporated cities. In terms of land area, it is the largest county in the contiguous United States. The County is also one of the fastest growing areas in the nation and is the fourth most populous of the 58 counties in California.

The County provides a wide range of services to its residents including police protection, criminal prosecution, medical and health services, education, senior citizen assistance, roads, library services, support for judicial institutions, airport service, cultural and environmental services, parks and a variety of public assistance programs. Special districts and county service areas provide services to remote geographical areas and rapidly growing communities. These services include fire protection, parks, flood control, water, sewer, street lighting, and roads.

The accompanying Basic Financial Statements include all organizations and other entities, functions and activities of the County for which the County Board of Supervisors is financially accountable. Also included are numerous self-governed school and special districts, for which the County acts as depository. The financial reporting for these entities, which are governed and act independently of the County of San Bernardino, is limited to reporting, as Investment Trust Funds, the total amount of cash and investments and other assets collected for, disbursed by, and held for, these entities.

## **INTERNAL CONTROLS**

The County's internal accounting control system exists to provide reasonable, but not absolute, assurance that assets are safeguarded against loss or unauthorized disposition and to provide reliable records for preparing financial statements and maintaining accountability for assets. The County's Internal Audits Division actively participates in evaluating and upgrading the internal accounting control system.

As a recipient of federal and state financial awards, the County also is responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to public assistance programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff.

The County uses the modified accrual basis of accounting for its Governmental Funds. Revenues are recognized when they become measurable and available to finance operations of the year. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on long-term obligations, which is recognized when payment is due. The accrual basis of accounting is used for all Proprietary Fund Types and the Trust Funds. Revenues are recognized when they are earned and become measurable and expenses are recorded when they are incurred.

The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's Board of Supervisors. Budgets are adopted for the General Fund, certain Special Revenue, Debt Service, and Capital Project Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is maintained at the expenditure object level. Encumbrance accounting is utilized to assure effective budgetary control; purchase orders and contracts are reviewed and a determination is made that valid and sufficient appropriations exist for payment for ordered goods and services. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations expire at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.



## **CASH MANAGEMENT**

The County Pool represents monies entrusted to the County Treasurer by the County of San Bernardino, and by school and special districts, and other entities within the County. State law requires that all operating monies of the County, school districts and certain special districts be held by the County Treasurer. In addition, there are approximately \$53.2 million in "discretionary deposits." The County Pool does not include investments of the Deferred Compensation program or the County Employees' Retirement Association, which are separately managed.

The County by law pools its cash to facilitate investment opportunities for increasing interest income. The County's pooled cash and investments include U.S. Government and agency securities, commercial paper, money market mutual funds, negotiable certificates of deposits and repurchase agreements. The average rate of return on investments during fiscal year 2004-05 was 2.37%.

In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," the pooled cash and investments held in the County Treasury are reported at their fair value at June 30, 2005, which is \$6.95 million less than amortized cost.

Monies deposited in the County Pool by the participants represent an individual interest in all assets and investments in the County Pool based upon the amount deposited. Interest income, gains and losses are distributed quarterly to the participants based on their average daily balance. Currently, Standard & Poor's Ratings Service rates this investment pool S1+ for market risk and AA+ for credit quality, which are the highest ratings attainable. Fitch's current rating for the County pool is AA+/V-1+, for meeting the highest credit quality standards for underlying assets, diversification, management and operational capabilities. Moody's Investors Service also rates the investment pool at its highest credit rating, Aaa, and safest market risk rating, MR1. Amounts held in the County investment pool are invested in the Pooled Investment Fund of the County ("County Pool"), which invests in securities according to the Investment Policy adopted by the Board of Supervisors for the County Treasurer-Tax Collector as authorized by Section 53601 of the Government Code of California.

The Treasurer's investment policy allows for the purchase of a variety of securities with limitations as to exposure, maturity and ratings varying with each security type. The composition of the portfolio will change over time as old investments mature or are sold, and as new investments are made. The Pool provides monthly reporting of its assets by sector, average life, fair value and other features to both the Board of Supervisors and the County Treasury Oversight Committee who also approve the investment policy.

The County's Investment policy does not allow investments in derivative instruments in the treasury pool. None of the securities held by the County Pool are considered structured notes that incorporate "derivative" features, i.e., interest rates tied to alternative indices, formulas or other pricing features. Derivative securities exclude traditional floating rate securities tied to indices such as LIBOR, T-Bills, Fed Funds, etc. In addition, the County Pool does not invest in, nor has it ever invested in, "inverse floaters" nor does it invest in reverse repurchase agreements.

The fair value of the Pool will depend upon, among other factors, the maturities and types of investments and general market conditions. The current (June 30, 2005) market value analysis indicates an unrealized loss of approximately \$6.95 million. Historically, the Pool has held most of its securities to their respective maturity dates.

## **CASH MANAGEMENT - Continued**

At June 30, 2005, approximately \$53.2 million of the Pool assets are attributable to "discretionary" participants who are not legally required to deposit funds in the Pool. Such participants may withdraw their funds from the Pool upon 30 days' notice to the Treasurer, and only with prior approval of the Treasurer. The liquidity of the Pool will vary depending upon the mix and type of investments therein, and the net cash inflows and outflows at any given time. The Treasurer-Tax Collector manages the Pool to ensure sufficient liquidity exists, given reasonable anticipated cash needs. Current liquidity in the portfolio, consisting of cash, cash equivalents and investments with maturities of less than 60 days, is approximately \$846,933,950. The weighted average maturity of all investments at June 30, 2005 was 274 days, with an effective duration of 0.71 years.

The County believes that the County Pool is prudently invested and that investments therein are scheduled to mature at the times and in the amounts that are necessary to meet the County's expenditures and other scheduled withdrawals.

The County utilizes a Countywide banking program with a major bank, which is referred to as "Consolidated Banking," which accelerates the collection and deposit of monies by participating departments into the County Treasury making them readily available for investment.

## **DEBT MANAGEMENT**

The County maintained the top debt rating for short-term issues throughout fiscal year 2004-05. For other issues, Standard & Poor's rating is A with stable outlook, and Moody's rating is A2. The following is a summary of the County's short-term borrowing highlights of 2004-05.

### **SHORT-TERM BORROWING**

In July 2004, the County issued Tax and Revenue Anticipation Notes totaling \$170,000,000. The notes were issued at a nominal rate of 1.50% and a true interest cost of 0.804%. Standard & Poor's Rating Service and Moody's assigned ratings of SP-1+ and MIG1 respectively. These notes matured on June 30, 2005. The proceeds of the notes were used to meet the County's cash flow needs including General Fund expenditures (both current and capital expenditures).

## **RISK MANAGEMENT**

The County has self-insurance programs for public liability, unemployment insurance, employee dental insurance, hospital and medical malpractice liability and Workers' Compensation. Public Liability claims are self-insured up to \$1,000,000 per claim or occurrence. Excess insurance coverage over the SIR up to \$25,000,000 is with CSAC Excess Insurance Authority Liability Program II (CSAC EIA).

All public officials and County employees are insured under a blanket Comprehensive Disappearance, Destruction and Dishonesty Policy covering County monies and securities, also with CSAC EIA with a \$100,000 deductible and excess limit up to \$10,000,000 per claim or occurrence.

Workers' Compensation claims are self-insured up to \$2,000,000 per claim or occurrence. Excess limits up to \$2,000,000 for Employers' Liability and statutory Workers' Compensation limits are provided by an excess Workers' Compensation Insurance Policy through the CSAC EIA.

Property damage claims are insured with the CSAC EIA through the Property Program over a \$25,000 deductible.

The activities related to such programs are accounted for in the Risk Management Fund (an Internal Service Fund) except for unemployment insurance and employee dental insurance which is accounted for in the General Fund. The liabilities included in the Risk Management Fund are based on the results of actuarial studies and

## ***RISK MANAGEMENT - Continued***

include amounts for claims incurred but not reported and allocated loss adjustment expenses. It is the County's practice to obtain actuarial studies at least biennially. Revenues of the Risk Management Fund together with funds to be provided in the future, via the Security Payment Program or GIC, will provide adequate resources to meet public liability, workers' compensation, property and hospital and medical malpractice liabilities as they come due.

### **MAJOR INITIATIVES**

#### **Central Courthouse Seismic Retrofit/Remodel/Restoration Project**

The Central Courthouse in downtown San Bernardino was constructed in 1926 and appears on the National Register of Historic Places. The building was constructed prior to modern earthquake design methods and is located in a region of high seismic exposure. Studies conducted in the late 1990's concluded that the building does not meet current code requirements and the performance in a major earthquake is expected to be poor.

The County will use a variety of funding sources to seismically retrofit the Central Courthouse, including a \$5 million Federal Emergency Management Agency (FEMA) grant, revenue generated by a \$35 surcharge on civil filings (\$1.9 million annually), and \$6.5 million in general fund monies, representing the County's portion of excess fines and forfeiture collections. The project will also include a seismic retrofit of the adjacent T-Wing as well as a partial remodel of the entire Central Court complex. In February 2003, the Board accepted a \$550,000 grant from the California State Department of Parks and Recreation, Office of Historic Preservation, to fund improvements to historical elements of the Central Courthouse including the restoration of the exterior, main foyer, first floor corridor, main stairwell and three historic courtrooms on the 3<sup>rd</sup> floor. The total project budget is currently estimated to be \$32 million. Even with the various funding sources identified, it was clear that the project could not be completed on a pay-as-you-go basis and in August 2003, the Board of Supervisors directed staff to structure a revenue bond financing secured by the filing fee surcharge to cover the shortfall in cash flow. The intent is to sell bonds just before construction begins.

Efforts to obtain relocation space for court functions during the seismic retrofit and remodel began in 2003. The result was the acquisition of a 104,000 square foot office building located at 303 W. 3<sup>rd</sup> Street in San Bernardino, just a short walk from the Central Courthouse. Improvements to the 303 Building are expected to be completed by July 2006. The total estimated cost for the acquisition of the relocation space plus improvements is expected to be \$21.9 million. The funding sources are \$5.7 million from the Central Courthouse project for relocation costs, \$14.7 million from the County general fund (including a one-time transfer to the County of \$5 million from the Court), and \$1.5 million from the Court for the lease of a portion of the 303 building. Civil court activities and related functions will move into the 303 building in September 2006, and then the retrofit, remodel and restoration of the Central Courthouse will be underway. The improvements are expected to take approximately 30 months to complete.

The completion of the seismic retrofit, remodel and historic preservation work will insure a safe, functional courthouse to be preserved and enjoyed by future generations in San Bernardino County.

#### **Juvenile Detention and Assessment Center in Apple Valley**

Since the late 1980's, the County had been challenged to provide adequate juvenile detention bed space. By 2000, overpopulation at the Central Juvenile Hall in San Bernardino was routinely exceeding the population of 277 beds authorized by the Board of Corrections (BOC). An update of the County's detention facilities needs assessment completed in 2001 determined that 24% of the offender population detained at the Central Juvenile Hall facility was made up of youth from the high desert communities. In September 2000, the BOC issued a Request for Proposal (RFP) to solicit written proposals from counties for the renovation and/or construction of local juvenile facilities. The county proposed a 200-bed facility in the high desert area. Such a complex would relieve overcrowding at Central Juvenile Hall in San Bernardino and the West Valley

Juvenile Detention Center in Rancho Cucamonga, and reduce driving time and cost related to the transport of in-custody juveniles.

The County set aside \$10 million for the project and in February 2001 issued a RFP for potential sites for a criminal justice center complex in the high desert. Various sites were considered and an 89 acre site located off Dale Evans Parkway in Apple Valley was selected. In May 2001, the County was awarded a \$19.3 million BOC grant. The county broke ground on the site in August 2002.

The facility was designed utilizing a nationally recognized design concept that optimizes the use of state of the art electronics, natural lighting and space that provides a safe and secure environment for staff assigned to the facility and minors detained pending juvenile court disposition. The facility consists of five buildings comprised of booking and holding, food preparation area, intake services, central control, visiting, administration, medical services and ten units containing sleeping, program, and multi-purpose rooms, recreation areas, classrooms and a warehouse.

The total project cost was \$31.8 million for acquisition of land and for improvements. In addition to the grant and funds previously set aside by the County, an additional \$2.5 million was funded from Criminal Justice Facility Reserves and interest. The project was completed in August 2004, on-time and within budget. The Probation Department moved the first juveniles from Central Juvenile Hall to the High Desert Juvenile Detention and Assessment Center in September 2004. Operational costs for 2004-05 were \$3.7 million and operational costs are estimated at \$20 million per year at full capacity.

The High Desert Juvenile Detention and Assessment Center in Apple Valley is expected to address the expanding population and growing juvenile justice system needs in the High Desert communities through at least the year 2010. The new center will improve operational efficiencies and communication between and within the justice system, and improve safety and security of the public, staff and offenders. The location of the facility provides local juvenile booking and detention services and local law enforcement are no longer forced to transport minors to a distant detention center for processing and detention.

#### **Adelanto Jail Acquisition**

A 1999 study projected that the daily average adult prison population of 4,900 inmates in San Bernardino County would nearly double by 2020 to approximately 9,300 inmates. By 2004, the daily average inmate population had reached 5,541 inmates, an increase of 66% over the ten-year period since 1994. With a current bed capacity of 5,228, the prison population situation had become critical.

The Sheriff's Department evaluated options, including the potential lease or purchase of one of two existing correctional facilities located in Adelanto. A high desert location was preferred since nearly 25% of the prison population comes from the high desert area.

On January 11, 2005, the Board of Supervisors approved a ten-year lease for the 120,000 square foot Maranatha prison facility in Adelanto including an option to purchase the property outright. The Board authorized the expenditure of \$3.2 million from the general fund for improvements required by the Board of Corrections. The lease would commence upon completion of the improvements projected to be in late 2005.

After completing the appraisal that substantiated the value of the facility and reviewing savings that could be realized with ownership versus leasing, staff recommended the county exercise its option to purchase the property as provided in the agreement for \$28,000,000. On April 5, 2005, the Board of Supervisors approved the acquisition of the prison facility. Funding sources for the acquisition include \$6 million from Proposition 172 funds, a one-time general fund allocation of \$19 million and \$3 million from the Sheriff's budget that would otherwise have been paid for lease payments in 2005-06. Savings from ownership are estimated to be nearly \$4 million per year. Annual operating costs are estimated at \$17.2 million. The county expects to complete the acquisition upon completion of the improvements estimated to be in December 2005.

The acquisition of this facility will provide a temporary solution to the problem of providing adequate inmate housing while other long-term solutions are pursued.

### ***ECONOMIC CONDITION AND OUTLOOK***

The County of San Bernardino is the largest county in the contiguous United States, consisting of 20,164 square miles. The County contains 24 incorporated cities, has a diverse population of more than 1.9 million and covers more territory than the states of Rhode Island, Delaware, Massachusetts, and New Jersey combined.

In 2004, the County's population grew to slightly more than 5% of the State's and according to the National Association of Counties; San Bernardino is still one of the fastest growing urban counties in the State of California. Since the 2000 Census, County population grew by 13.85%, while the State population grew by 8.68%.

San Bernardino County continues to be one of the fastest growing and most populous counties in the State, ranking fourth after Los Angeles, Orange, and San Diego counties. While businesses continue to relocate to San Bernardino County for its available land, families look towards the affordable housing offered as compared to neighboring Los Angeles and Orange counties.

The County experienced another year of expansion and growth in 2004. Major economic indicators for job creation, income, retail sales, spending, and construction all show improvement from the previous year. The County's overall economy grew with a 4.45% increase in employment totaling 47,400 new jobs, an increase in population to 1,946,202, and an increase of 2.4% in per capita personal income.

Sales of new and existing homes in San Bernardino County continue to rise due to the increased demand for housing in the region. This demand is directly related to the job growth of the area and the continued migration of families from the higher priced coastal counties of California. The County is a major part of the growth engine of new housing in Southern California, a distinction that is expected to continue. Both real estate and construction principals optimistically forecast a continuing steady climb in home sales. Overall, residential building permits increased in San Bernardino County in 2004 by 52.6%. The County's incorporated areas saw increases from 8% in Yucaipa to 56.5% in Barstow. The largest increase in housing units permitted was located in the City of Rancho Cucamonga with over 3,500 permits issued in 2004.

At the end of 2004, the median price of a single family home in San Bernardino County increased 31.75% from the prior year. The highest price increase in the incorporated area of the County was in the City of Adelanto which was 50.6%. The smallest increase within the incorporated portions of the County was in the City of Chino Hills which was 22.40%.

With the expansion of many businesses and the influx of new families into San Bernardino County, educational institutions continue to advance the knowledge of the citizenry. Intercollegiate collaboration has created a diverse labor force that is comprised of a wide range of talent and skill levels. The Metrolink commuter rail service links San Bernardino County commuters to other rail and bus lines in the Los Angeles and Orange County areas-thereby allowing most of Southern California to benefit from the County's proficient workforce. The County's diverse labor force is one of its greatest economic assets, second only to its strategic location that is supported by a superb transportation network.

San Bernardino County's overall economy is sustained through its outstanding transportation network that includes Ontario International Airport, Southern California Logistics Airport, two major transcontinental railroads with inter-modal facilities and classification yards, and many miles of quality interstate highways. The strategic location of the region allows logistic distribution operations to be positioned within close proximity of the West's two largest ports: Los Angeles and Long Beach. Businesses located within the County effectively and efficiently serve markets throughout California, the Western US, and the Pacific Rim. Ensuring the County's role as a

major transportation center is its desirable Southern California location that allows the many cargo carriers entering or leaving California to pass through San Bernardino County on their way to the world.

A progressive approach to business and education, an attractive Southern California location, an unprecedented transportation network, and one of the last sources of affordable and available land within the greater Los Angeles area, assure San Bernardino County's economic viability in the twenty-first century.

#### **INDEPENDENT AUDIT**

The County's financial statements have been audited by Vavrinek, Trine, Day & Co., LLP, Certified Public Accountants and independent auditors. The auditors' report is included in the financial section, which is an integral part of this Comprehensive Annual Financial Report.

#### **CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of San Bernardino for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2004. This was the seventeenth consecutive year that the County has received this prestigious award.

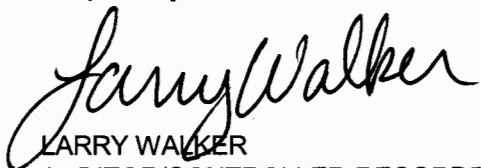
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to certificate program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

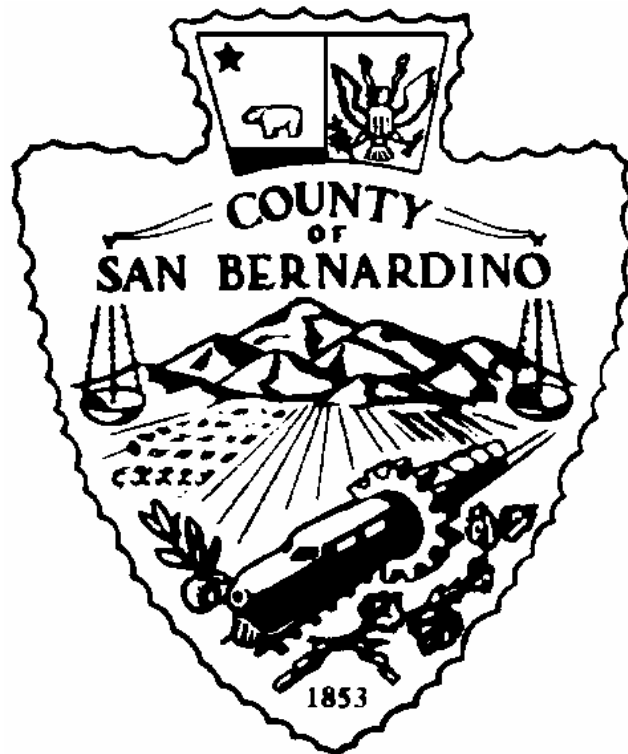
#### **ACKNOWLEDGEMENTS**

The preparation of the Comprehensive Annual Financial Report and its timely issuance is the result of a concentrated, dedicated and coordinated effort by the entire Auditor/Controller staff. I would like to acknowledge the special efforts of the General Accounting, Internal Audits, and Reimbursable Projects staff and our independent auditors, Vavrinek, Trine, Day & Co., LLP, for their assistance in the report preparation. I would also like to thank all County departments who have participated in its preparation.

Respectfully submitted,



LARRY WALKER  
AUDITOR/CONTROLLER-RECORDER





**COUNTY OF SAN BERNARDINO**  
**DIRECTORY OF COUNTY OFFICIALS**

**ELECTED**

COUNTY SUPERVISOR, FIRST DISTRICT (CHAIR) .....BILL POSTMUS

COUNTY SUPERVISOR, SECOND DISTRICT (VICE CHAIR).....PAUL BIANE

COUNTY SUPERVISOR, THIRD DISTRICT ..... DENNIS HANSBERGER

COUNTY SUPERVISOR, FOURTH DISTRICT ..... GARY C. OVITT

COUNTY SUPERVISOR, FIFTH DISTRICT .....JOSIE GONZALES

ASSESSOR ..... DONALD E. WILLIAMSON

AUDITOR/CONTROLLER-RECORDER ..... LARRY WALKER

DISTRICT ATTORNEY .....MIKE RAMOS

SHERIFF ..... GARY PENROD

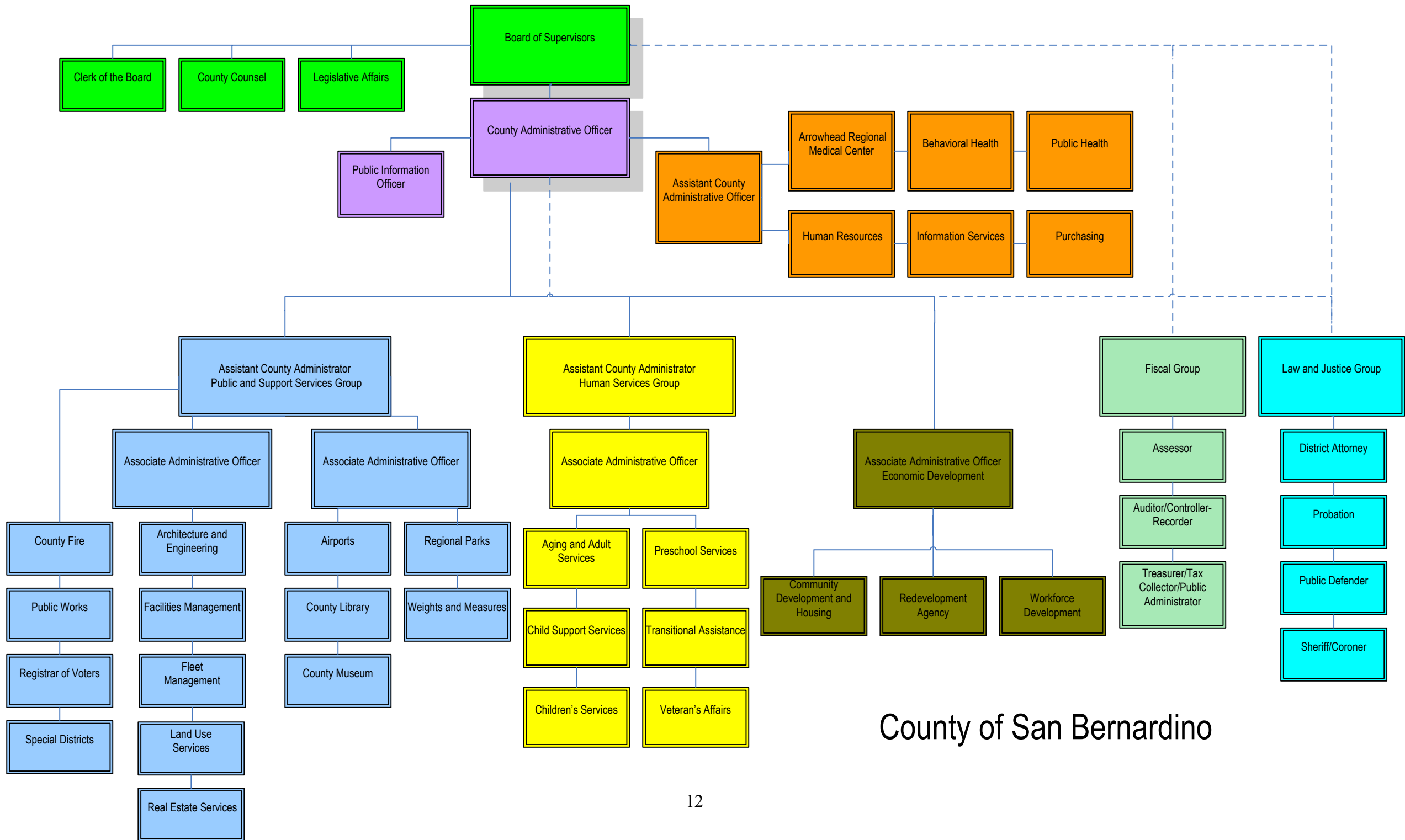
SUPERINTENDENT OF SCHOOLS ..... DR. HERBERT R. FISCHER

TREASURER-TAX COLLECTOR.....RICHARD LARSEN

# **COUNTY OF SAN BERNARDINO DIRECTORY OF COUNTY OFFICIALS**

## **APPOINTED**

AGING AND ADULT SERVICES .....	COLLEEN KRYGIER
AGRICULTURAL COMMISSIONER/SEALER.....	EDOUARD P. LAYAYE
AIRPORTS.....	BILL INGRAHAM
ARCHITECTURE AND ENGINEERING.....	CARL ALBAN
ARROWHEAD REGIONAL MEDICAL CENTER .....	JUNE GRIFFITH-COLLISON
BEHAVIORAL HEALTH .....	ALLAN RAWLAND
CHILD SUPPORT SERVICES.....	CONNIE BRUNN
CHILDREN'S SERVICES.....	CATHY CIMBALO
CLERK OF THE BOARD OF SUPERVISORS .....	DENA SMITH
COMMUNITY ACTION PARTNERSHIP .....	PATRICIA L. NICKOLS
COMMUNITY DEVELOPMENT & HOUSING.....	THOMAS R. LAURIN
COUNTY ADMINISTRATIVE OFFICER.....	MARK UFFER
COUNTY COUNSEL.....	RON REITZ
COUNTY LIBRARIAN .....	ED KIECZYKOWSKI
FACILITIES MANAGEMENT .....	DAVE GIBSON
FIRE DEPARTMENT/FIRE WARDEN.....	PETER R. HILLS
FLEET MANAGEMENT .....	ROGER G. WEAVER
HUMAN RESOURCES .....	ANDREW LAMBERTO
HUMAN SERVICES GROUP .....	LINDA HAUGAN
INFORMATION SERVICES (INTERIM) .....	STEPHEN HALL
LAND USE SERVICES .....	MICHAEL HAYS
LEGISLATIVE AFFAIRS .....	JIM LINDLEY
MUSEUM .....	ROBERT McKERNAN
PRESCHOOL SERVICES .....	RON GRIFFIN
PROBATION.....	JERRY L. HARPER
PUBLIC DEFENDER (INTERIM) .....	GERALD FARBER
PUBLIC HEALTH .....	JAMES FELTEN
PUBLIC & SUPPORT SERVICES GROUP .....	NORM KANOLD
PUBLIC WORKS .....	PATRICK MEAD
PURCHASING.....	AURELIO W. DE LA TORRE
REAL ESTATE SERVICES.....	DAVID H. SLAUGHTER
REDEVELOPMENT AGENCY .....	JOHN NOWAK
REGIONAL PARKS .....	THOMAS POTTER
REGISTRAR OF VOTERS .....	KARI VERJIL
RISK MANAGEMENT .....	LAURIE MILHISER
SPECIAL DISTRICTS .....	TOM SUTTON
TRANSITIONAL ASSISTANCE DEPARTMENT .....	NANCY SWANSON
VETERANS' AFFAIRS .....	BILL J. MOSELEY
WORKFORCE DEVELOPMENT .....	BARBARA HALSEY



County of San Bernardino

# Certificate of Achievement for Excellence in Financial Reporting

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California

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*Nancy L. Ziehl*

President

*Jeffrey R. Enser*

Executive Director

